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Cronan O'Connell
Vice President-Federal Regulatory

August 31, 2005

FILING VIA ECFS

Ms. Marlene H. Dortch
Secretary
Federal Communications Commission
Room TW B-204
445 12th Street, S.W.
Washington, DC 20554

RE: *In the Matter of The Pay Telephone Reclassification and Compensation Provisions of the Telecommunications Act of 1996, Report and Order, Payphone Audit Report, CC Docket No. 96-128, 18 FCC Rcd 19975 (2003)*¹

Dear Ms. Dortch:

Pursuant to the requirements set forth in Appendix C of the above-captioned Report and Order, Qwest Corporation and Qwest Communications Corporation submit their respective Report of Independent Accountants, Ernst & Young LLP, attached hereto.

My contact information is listed above should you have any questions.

Respectfully,

/s/Cronan O'Connell

Attachments

¹ See Qwest Corporation and Qwest Communications Corporation Request for Extension of Time, CC Docket No. 96-128, filed June 14, 2005.